CHITALDRUG DISTRICT.

Octroi bye-laws framed by the Municipal Council of Holalkere under section 48(k) of the Mysore Municipal Regulation.

Sanctioned in G. O. No. L. 2714-5—Ml. 69-22-114, dated 26th September 1924.

1 *Section 48(k) levy and collection of Octroi duties.*—The octroi limits for the purposes of collecting the tax shall be the Municipal limits of Holalkere Town.

2. Articles liable to octroi and brought within the Municipal limits shall be produced on arrival at the Municipal Office.

3. Such goods shall be liable to inspection at the Municipal Office, when so brought. Every person bringing dutiable goods within the limits shall report the fact to the octroi mutsaddi or the Vice-President at the Municipal Office. All officers of the Municipality not below the rank of mutsaddi are authorised to inspect the contents of any conveyance or package.

4. A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without charge to any person requiring the same, such table shall also be affixed in a conspicuous place at every office at which octroi is collected.

5. The following table shows the description of articles liable to octroi together with rates.

	Name of Article	Rate	Remarks
		Rs. a. p.	*Advalorem.*
(1)	Piece goods and other textile fabrics and manufactured articles of clothing and dress.	1 9 0 per cent	
(2)	Tobacco	1 0 0 per maund	
(3)	Kerosene oil	0 2 0 per tin	
(4)	Sugar	0 4 0 per maund	
(5)	Jaggory	0 2 0 do	
(6)	Betel leaves	0 0 1 per hundred leaves.	
(7)	Dry cocoanuts	0 8 0 per maund	
(8)	Fresh cocoanuts	0 0 1 per cocoanut	

When the goods are brought to the Municipal Office they may be unloaded weighed or counted by the Vice-President. The importer shall produce the invoice of such goods in duplicate in the case of piece goods. Upon ascertainment of the octroi amount payable on the goods. The importer shall either pay the amount due and receive a permit for the removal of such goods or shall deposit the same in the Municipal Office. When the duty is paid as above, a permit shall be made in duplicate and a copy shall be granted by the octroi mutsaddi for the removable of goods showing the quantity of goods, the amount paid in respect of these and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass. The invoice in original shall be returned to the importer after the amount of duty collected has been noted thereon and the duplicate in like manner, bearing such entry shall be filed in the Municipal Office.

Exemptions.—Personal luggage of travellers not exceeding two clothes each; articles brought into the town for private use in small quantities as detailed below and articles bonafide property of Government at the time of import and accompanied by the invoice certified by the departmental head concerned, that the property therein mentioned belongs to Government are exempted from payment of octroi duty.

Cocoanuts	...	6	
Dry cocoanuts	...	6	
Betel leaves	...	200	
Jaggory	seers	5	
Sugar	seers	2½	
Kerosene oil	seers	2½	or one bottle
Tobacco	seer	1	

Octroi House.

6. The Municipal Office shall be open for transaction of business from 7 to 10 A.M., and 12 to 5 P.M., daily except on Sundays and other authorised holidays.

7. Any importer depositing goods in the Municipal Office shall unless the officer in charge of Municipal Office has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration of the description weight, quantity, and if necessary the value of such goods.

8. A receipt shall be given by the officer in charge of the Municipal Office for all goods deposited in the Municipal Office and a register of all such goods shall be maintained.

9. Any person who has deposited goods in the octroi house may break bulk or change the packing thereof on application to the officer in charge of the Municipal Office or may, on paying full duty thereon, import such goods into the town covered by a permit or may export such goods free, covered by an export pass, provided that the new packages covered by such pass shall, if possible, and before they are taken from the octroi house, be stamped by the officer in charge, so as to show that they are under bond. The export pass shall be in duplicate, the original being retained by the officer in-charge of the Municipal Office, and the duplicate delivered to the exporter.

10. No goods shall be allowed to leave the Municipal Office under free export pass, until storage fees have been paid thereon under the following rules:—

(*i*) Goods shall be allowed to remain free of charge for one day only (24 hours).

(*ii*) After the above period, single rates as in the following schedule shall be charged for seven days.

Schedule.

	Rates.			
	Rs.	a.	p.	
Piece goods, etc., per bale of Rs. 400 or over, or per case of six dozens or over, or of value exceeding Rs. 100.	0	2	0	a week or a portion thereof.
Piece goods per bale of less than Rs. 400 or per case of less than 6 dozens or of a value of Rs. 100 or less.	0	1	0	a week or a portion thereof.
Tobacco 1 maund or fraction thereof ...	0	1	0	do
Kerosene oil 1 tin or fraction	0	0	1	do
Sugar 1 maund do	0	0	3	do
Jaggory Do. do	0	0	3	do
Betel leaves, 100 or less	0	0	1	do
Dry cocoanuts, 1 maund or a fraction	0	0	3	do
Fresh cocoanuts, 100 or less	0	1	0	do

(*iii*) Double rates shall be charged after 30 days, provided that the President may in his discretion allow a reduction in or exemption from such penal rates when the levy of such rates many appear a real hardship.

(*iv*) The date of admission and removal of goods shall reckon as one day's and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When the delay is caused by the inability of the officer in charge of the Municipal Office to examine and pass the goods, such delay shall not be reckoned.

11. All goods remaining uncleared or unclaimed for a longer period than one year shall be sold by public auction to the highest bidder at the octroi house, provided that before selling such goods notice of the facts shall be posted for seven days at the Municipal Office.

12. The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the Municipal Office, while such goods are being passed into or out of Municipal Office or while they remain, unless such damage is proved to have been caused by the wilful neglect of the person charged with the safe custody of the goods.

Refunds.

13. On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall, subject to the following rules, be granted on the rates originally charged at the time of import.

Provided that no such refund shall be granted unless such goods are exported within one month from the date on which octroi was levied.

Provided also that no refund shall be granted of any sum less than one rupee.

14. Any person claiming refund under the above rule shall produce the goods to be exported at the Municipal Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in duplicate in such form and showing such particulars, as the President may from time to time prescribe (refund shall not be withheld solely on the ground that the person producing the receipt is not the person to whom such receipt was granted in the first instance).

15. The President or the Vice-President on being staisfied as to the identity of the goods produced with those for which receipts have been granted, shall endorse the two parts of the application with an export pass and keeping one copy of it in the office, shall deliver the other to the applicant.

16. All goods exported under such pass and also all goods exported under free export pass under para 9 shall be produced by the exporter together with the duplicate pass at the Municipal Office of exit.

17. In all cases in which refund is claimed, the duplicate pass duly endorsed as provided in para 9 must be produced at the Municipal Office by the person seeking the refund and, if after due check, the officer in charge of the Municipal Office is satisfied that a refund of octroi covered by such pass is duly payable, the claim shall be forwarded for the orders of the President.

Penalties.

18. Any person who, with intention to defraud, introduces or conceals any dutiable articles or abets the same, shall be liable to pay not exceeding ten times the octroi duty leviable on such articles and they will be seized and sold if the fine is not paid sooner.

Any person who infringes bye-law 3 shall be liable to pay fine not exceeding Rs.50 as may be fixed by the President. The fine, if not paid, shall be leviable by distress and sale of the defaulter's movable property.

C. KRISHNA RAO,
President.

CHITALDRUG TOWN MUNICIPALITY.

Notice dated 23rd June 1925.

Notice is hereby given to the inhabitants of the Chitaldrug Town Municipality that the Municipal Council desire to modify as follows the Schedule of taxes on motor cars and motor buses.

Any inhabitant of the Municipality objecting to the modifications may, within one month from the date of this notice, send his objections in writing to the Municipal Council.

SCHEDULE OF TAXES A.

Serial No.	Name of tax	Class of property liable	amount for which classes liable, etc,	Present	Proposed	Exemption	Time at which taxes are payable every
				Rs. a. p.	Rs. a. p.		
III	Taxes on vehicles and animals kept for use within the Municipal limits.	All animals and vehicles kept for use within the Municipal limits and described in the next column.	5. Motor car each	3 0 0	8 0 0	Same as heretofore.	In two equal instalments in advance in July and January year.
			6. Motor bus, each	..	12 0 0		

S. VENKATARANGAM,
President.

MUNICIPAL AND LOCAL BOARDS.

No: L. 8964—*L. B.* 127-24-8 *dated* 23*rd June* 1925.

With reference to Rule 1 (i) of the Rules framed under section 37 (a) of the Mysore Local Boards and village Panchayet Regulation and published with Notification No. R. 7559—L. B. 54-18-1, dated the 18th December 1918 and in modification of Notification No .9245—L. B. 68-18-1, dated the 24th January 1919, the privilege of electing a Member to the Arsikere Taluk Board conferred on the Banavar Village Panchayet since converted into a Minor Municipal Council shall be exercised by the Kuruvanka Village Panchayet from the date of the next reconstitution of the Taluk Board.

No. L. 9201—*Ml.* 57-24-353, *dated* 29*th June* 1925.

Under Section 17 of the Mysore Municipal Regulation, VII of 1906, it is hereby notified that the term of Srinivaspur Municipal Council, which expires on 1st July 1925 as per Notification No. L. 1507—Ml. 59-21-26, dated 11th August 1922, is extended up to the end of July 1925, pending its reconstitution.

No. L. 9199—*L. B.* 127-24-9, *dated* 27*th June* 1925.

Under Rule 3 of the Rules under the Mysore Local Boards and Village Panchayets Regulation, 1918, issued with Notification No. R. 7559—L. B. 54-18-1, dated 18th December 1918, Government are pleased to extend the term of the existing Taluk Boards in the Chitaldrug District till the end of September 1925, pending completion of election proceedings.

By Order,
B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.